

# Nebraska Percentage Method Withholding Tables

(For Wages Paid On or After January 1, 2013)

**Remember:** The appropriate withholding allowance value must first be subtracted from the wage amounts before using these tables (see [page 8](#)).

**TABLE 1 -WEEKLY Payroll Period**

<b>a. SINGLE Person -Including Head of Household</b>					<b>b. MARRIED Person -Including Surviving Spouse</b>				
<i>If the amount of wages is:</i>					<i>If the amount of wages is:</i>				
<i>The Nebraska income tax withheld is:</i>					<i>The Nebraska income tax withheld is:</i>				
Not over \$ 57					Not over \$ 137				
\$0.00					\$0.00				
Over -	But not over -	of excess over -			Over -	But not over -	of excess over -		
\$ 57	102	0.00	plus 2.26%	57	\$ 137	198	0.00	plus 2.26%	137
102	332	1.02	plus 3.22%	102	198	493	1.38	plus 3.22%	198
332	481	8.43	plus 4.91%	332	493	767	10.88	plus 4.91%	493
481	611	15.75	plus 6.20%	481	767	952	24.33	plus 6.20%	767
611	1,148	23.81	plus 6.59%	611	952	1,263	35.80	plus 6.59%	952
1,148	—	59.20	plus 6.95%	1,148	1,263	—	56.29	plus 6.95%	1,263

**TABLE 2 -BIWEEKLY Payroll Period**

<b>a. SINGLE Person -Including Head of Household</b>					<b>b. MARRIED Person -Including Surviving Spouse</b>				
<i>If the amount of wages is:</i>					<i>If the amount of wages is:</i>				
<i>The Nebraska income tax withheld is:</i>					<i>The Nebraska income tax withheld is:</i>				
Not over \$ 114					Not over \$ 273				
\$0.00					\$0.00				
Over -	But not over -	of excess over -			Over -	But not over -	of excess over -		
\$ 114	205	0.00	plus 2.26%	114	\$ 273	396	0.00	plus 2.26%	273
205	664	2.06	plus 3.22%	205	396	987	2.78	plus 3.22%	396
664	963	16.84	plus 4.91%	664	987	1,535	21.81	plus 4.91%	987
963	1,222	31.52	plus 6.20%	963	1,535	1,904	48.72	plus 6.20%	1,535
1,222	2,295	47.58	plus 6.59%	1,222	1,904	2,525	71.60	plus 6.59%	1,904
2,295	—	118.29	plus 6.95%	2,295	2,525	—	112.52	plus 6.95%	2,525

**TABLE 3 -SEMIMONTHLY Payroll Period**

<b>a. SINGLE Person -Including Head of Household</b>					<b>b. MARRIED Person -Including Surviving Spouse</b>				
<i>If the amount of wages is:</i>					<i>If the amount of wages is:</i>				
<i>The Nebraska income tax withheld is:</i>					<i>The Nebraska income tax withheld is:</i>				
Not over \$ 124					Not over \$ 296				
\$0.00					\$0.00				
Over -	But not over -	of excess over -			Over -	But not over -	of excess over -		
\$ 124	222	0.00	plus 2.26%	124	\$ 296	429	0.00	plus 2.26%	296
222	720	2.21	plus 3.22%	222	429	1,069	3.01	plus 3.22%	429
720	1,043	18.25	plus 4.91%	720	1,069	1,663	23.62	plus 4.91%	1,069
1,043	1,324	34.11	plus 6.20%	1,043	1,663	2,063	52.79	plus 6.20%	1,663
1,324	2,486	51.53	plus 6.59%	1,324	2,063	2,735	77.59	plus 6.59%	2,063
2,486	—	128.11	plus 6.95%	2,486	2,735	—	121.87	plus 6.95%	2,735

**TABLE 4 -MONTHLY Payroll Period**

<b>a. SINGLE Person -Including Head of Household</b>					<b>b. MARRIED Person -Including Surviving Spouse</b>				
<i>If the amount of wages is:</i>					<i>If the amount of wages is:</i>				
<i>The Nebraska income tax withheld is:</i>					<i>The Nebraska income tax withheld is:</i>				
Not over \$ 248					Not over \$ 592				
\$0.00					\$0.00				
Over -	But not over -	of excess over -			Over -	But not over -	of excess over -		
\$ 248	444	0.00	plus 2.26%	248	\$ 592	858	0.00	plus 2.26%	592
444	1,440	4.43	plus 3.22%	444	858	2,138	6.01	plus 3.22%	858
1,440	2,085	36.50	plus 4.91%	1,440	2,138	3,325	47.23	plus 4.91%	2,138
2,085	2,648	68.17	plus 6.20%	2,085	3,325	4,125	105.51	plus 6.20%	3,325
2,648	4,973	103.08	plus 6.59%	2,648	4,125	5,471	155.11	plus 6.59%	4,125
4,973	—	256.30	plus 6.95%	4,973	5,471	—	243.81	plus 6.95%	5,471

# Nebraska Percentage Method Withholding Tables (continued)

## (For Wages Paid On or After January 1, 2013)

**Remember:** The appropriate withholding allowance value must first be subtracted from the wage amounts before using these tables (see [page 8](#)).

**TABLE 5-QUARTERLY Payroll Period**

<b>a. SINGLE Person-Including Head of Household</b>					<b>b. MARRIED Person-Including Surviving Spouse</b>				
<i>If the amount of wages is:</i>					<i>If the amount of wages is:</i>				
<i>The Nebraska income tax withheld is:</i>					<i>The Nebraska income tax withheld is:</i>				
Not over \$ 744 \$0.00					Not over \$1,775 \$0.00				
<i>Over -</i>	<i>But not over -</i>	<i>of excess over -</i>			<i>Over -</i>	<i>But not over -</i>	<i>of excess over -</i>		
\$ 744	1331	0.00	plus 2.26%	744	\$ 1,775	2,575	0.00	plus 2.26%	1,775
1,331	4,319	13.27	plus 3.22%	1,331	2,575	6,413	18.08	plus 3.22%	2,575
4,319	6,256	109.48	plus 4.91%	4,319	6,413	9,975	141.66	plus 4.91%	6,413
6,256	7,944	204.59	plus 6.20%	6,256	9,975	12,375	316.55	plus 6.20%	9,975
7,944	14,919	309.25	plus 6.59%	7,944	12,375	16,413	465.35	plus 6.59%	12,375
14,919	—	768.90	plus 6.95%	14,919	16,413	—	731.45	plus 6.95%	16,413

**TABLE 6-SEMIANNUAL Payroll Period**

<b>a. SINGLE Person-Including Head of Household</b>					<b>b. MARRIED Person-Including Surviving Spouse</b>				
<i>If the amount of wages is:</i>					<i>If the amount of wages is:</i>				
<i>The Nebraska income tax withheld is:</i>					<i>The Nebraska income tax withheld is:</i>				
Not over \$1,488 \$0.00					Not over \$3,550 \$0.00				
<i>Over -</i>	<i>But not over -</i>	<i>of excess over -</i>			<i>Over -</i>	<i>But not over -</i>	<i>of excess over -</i>		
\$ 1,488	2,663	0.00	plus 2.26%	1,488	\$ 3,550	5,150	0.00	plus 2.26%	3,550
2,663	8,638	26.56	plus 3.22%	2,663	5,150	12,825	36.16	plus 3.22%	5,150
8,638	12,513	218.96	plus 4.91%	8,638	12,825	19,950	283.30	plus 4.91%	12,825
12,513	15,888	409.22	plus 6.20%	12,513	19,950	24,750	633.14	plus 6.20%	19,950
15,888	29,838	618.47	plus 6.59%	15,888	24,750	32,825	930.74	plus 6.59%	24,750
29,838	—	1,537.78	plus 6.95%	29,838	32,825	—	1,462.88	plus 6.95%	32,825

**TABLE 7-ANNUAL Payroll Period**

<b>a. SINGLE Person-Including Head of Household</b>					<b>b. MARRIED Person-Including Surviving Spouse</b>				
<i>If the amount of wages is:</i>					<i>If the amount of wages is:</i>				
<i>The Nebraska income tax withheld is:</i>					<i>The Nebraska income tax withheld is:</i>				
Not over \$ 2,975 \$0.00					Not over \$ 7,100 \$0.00				
<i>Over -</i>	<i>But not over -</i>	<i>of excess over -</i>			<i>Over -</i>	<i>But not over -</i>	<i>of excess over -</i>		
\$ 2,975	5,325	0.00	plus 2.26%	2,975	\$ 7,100	10,300	0.00	plus 2.26%	7,100
5,325	17,275	53.11	plus 3.22%	5,325	10,300	25,650	72.32	plus 3.22%	10,300
17,275	25,025	437.90	plus 4.91%	17,275	25,650	39,900	566.59	plus 4.91%	25,650
25,025	31,775	818.43	plus 6.20%	25,025	39,900	49,500	1,266.27	plus 6.20%	39,900
31,775	59,675	1,236.93	plus 6.59%	31,775	49,500	65,650	1,861.47	plus 6.59%	49,500
59,675	—	3,075.54	plus 6.95%	59,675	65,650	—	2,925.76	plus 6.95%	65,650

**TABLE 8-DAILY or MISCELLANEOUS Payroll Period**

<b>a. SINGLE person-Including Head of Household</b>					<b>b. MARRIED person-including surviving spouse</b>				
<i>If the amount of wages is:</i>					<i>If the amount of wages is:</i>				
<i>The Nebraska income tax withheld is:</i>					<i>The Nebraska income tax withheld is:</i>				
Not over \$ 11 \$0.00					Not over \$ 27 \$0.00				
<i>Over -</i>	<i>But not over -</i>	<i>of excess over -</i>			<i>Over -</i>	<i>But not over -</i>	<i>of excess over -</i>		
\$ 11	20	0.00	plus 2.26%	11	\$ 27	40	0.00	plus 2.26%	27
20	66	0.20	plus 3.22%	20	40	99	0.29	plus 3.22%	40
66	96	1.68	plus 4.91%	66	99	153	2.19	plus 4.91%	99
96	122	3.15	plus 6.20%	96	153	190	4.84	plus 6.20%	153
122	230	4.76	plus 6.59%	122	190	253	7.13	plus 6.59%	190
230	—	11.88	plus 6.95%	230	253	—	11.28	plus 6.95%	253